UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF NEW JERSEY

JOSEPH STECHLER; GAIL STECHLER; and STECHLER & CO., INC. f/k/a JOSEPH STECHLER & CO., INC, Plaintiffs, - against - SIDLEY AUSTIN BROWN & WOOD LLP; R.J. RUBLE; ALPHA CONSULTANTS, INC.; ALPHA CONSULTANTS, L.L.C.; IVAN ROSS; IRWIN ROSEN; GRANT THORNTON, L.L.P.; GRANT THORNTON INTERNATIONAL; ISRAEL PRESS; REFCO CAPITAL MARKETS, LTD.; and REFCO CAPITAL LLC, Defendants.	CIVIL ACTION NO. 05-3485 (HAA) HON. HAROLD A. ACKERMAN, U.S.D.J.

DECLARATION OF KEVIN J. O'CONNOR

Kevin J. O'Connor, under penalty of perjury, declares:

1. I am an attorney with Lum, Danzis, Drasco, Positan & Kleinberg, LLC, which represents Defendant Sidley Austin Brown & Wood LLP in the above-captioned action.

2. Attached as Exhibit 1 hereto is a true and correct copy of the tax opinion letter dated December 31, 2000, from Brown & Wood to Plaintiff Joseph Stechler, which is referenced in the Complaint. *See, e.g.*, Complaint ¶¶ 116-119.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct. Executed on September 12, 2005.

s/Kevin J. O'Connor
Kevin J. O'Connor

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